

# COMMITTEE REPORT

## MADAM PRESIDENT:

**The Senate Committee on Appropriations, to which was referred House Bill No. 1604, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:**

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning local
- 3 government and to make an appropriation.
- 4 Page 2, between lines 23 and 24, begin a new paragraph and insert:
- 5 "SECTION 3. IC 6-9-8-3, AS AMENDED BY P.L.214-2005,
- 6 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 7 UPON PASSAGE]: Sec. 3. (a) The tax imposed by section 2 of this
- 8 chapter shall be at the rate of:
- 9 (1) before January 1, 2028, five percent (5%) on the gross income
- 10 derived from lodging income only, plus an additional one percent
- 11 (1%) if the fiscal body adopts an ordinance under subsection (b),
- 12 plus an additional three percent (3%) if the fiscal body adopts an
- 13 ordinance under subsection (d);
- 14 (2) after December 31, 2027, and before January 1, 2041, five
- 15 percent (5%), plus an additional one percent (1%) if the fiscal
- 16 body adopts an ordinance under subsection (b), plus an additional
- 17 three percent (3%) if the fiscal body adopts an ordinance under
- 18 subsection (d); and
- 19 (3) after December 31, 2040, five percent (5%).

(b) In any year subsequent to the initial year in which a tax is imposed under section 2 of this chapter, the fiscal body may, by ordinance adopted by at least two-thirds (2/3) of the members elected to the fiscal body, increase the tax imposed by section 2 of this chapter from five percent (5%) to six percent (6%). The ordinance must specify that the increase in the tax authorized under this subsection expires January 1, 2028.

(c) The amount collected from an increase adopted under subsection (b) shall be transferred to the capital improvement board of managers established by IC 36-10-9-3. The board shall deposit the revenues received under this subsection in a special fund. Money in the special fund may be used only for the payment of obligations incurred to expand a convention center, including:

(1) principal and interest on bonds issued to finance or refinance the expansion of a convention center; and

(2) lease agreements entered into to expand a convention center.

(d) On or before June 30, 2005, the fiscal body may, by ordinance adopted by a majority of the members elected to the fiscal body, increase the tax imposed by section 2 of this chapter by an additional three percent (3%) to a total rate of eight percent (8%) (or nine percent (9%) if the fiscal body has adopted an ordinance under subsection (b) and that rate remains in effect). The ordinance must specify that the increase in the tax authorized under this subsection expires on:

(1) January 1, 2041;

(2) January 1, 2010, if on that date there are no obligations owed by the capital improvement board of managers to the authority created by IC 5-1-17 or to any state agency under IC 5-1-17-26; or

(3) October 1, 2005, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under a lease or a sublease of an existing capital improvement entered into under IC 5-1-17, unless waived by the budget director.

If the fiscal body adopts an ordinance under this subsection, it shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue, and the increase in the tax imposed under this chapter applies to transactions that occur after June 30,

1 2005.

2 (e) On or before June 30, 2009, the fiscal body may, by  
3 ordinance adopted by a majority of the members elected to the  
4 fiscal body, increase the tax imposed by section 2 of this chapter by  
5 an additional one percent (1%) to a total rate of:

6 (1) nine percent (9%); or

7 (2) ten percent (10%), if the fiscal body has adopted an  
8 ordinance under subsection (b) and that rate remains in  
9 effect. The ordinance must specify that the increase in the tax  
10 authorized under this subsection expires on January 1, 2041.

11 If the fiscal body adopts an ordinance under this subsection, it shall  
12 immediately send a certified copy of the ordinance to the  
13 commissioner of the department of state revenue, and the increase  
14 in the tax imposed under this chapter applies to transactions that  
15 occur after June 30, 2009.

16 ~~(e)~~ (f) The amount collected from an increase adopted under:

17 (1) subsection (b) and collected after December 31, 2027; and

18 (2) subsection (d);

19 shall be transferred to the capital improvement board of managers  
20 established by IC 36-10-9-3 or its designee. So long as there are any  
21 current or future obligations owed by the capital improvement board of  
22 managers to the Indiana stadium and convention building authority  
23 created by IC 5-1-17 or any state agency pursuant to a lease or other  
24 agreement entered into between the capital improvement board of  
25 managers and the Indiana stadium and convention building authority  
26 or any state agency pursuant to IC 5-1-17-26, the capital improvement  
27 board of managers or its designee shall deposit the revenues received  
28 under this subsection in a special fund, which may be used only for the  
29 payment of the obligations described in this subsection.

30 (g) The amount collected from an increase adopted under  
31 subsection (e) shall be transferred to the capital improvement  
32 board of managers established by IC 36-10-9-3 or its designee. The  
33 capital improvement board or its designee shall deposit the revenue  
34 received under this subsection in a special fund, which may be used  
35 only for paying usual and customary operating expenses that have  
36 a positive economic impact with respect to the capital  
37 improvements that are operated by the capital improvement  
38 board. The special fund may not be used for the payment of any

current or future obligations owed by the board:

- (1) to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency under a lease or another agreement entered into between the capital improvement board and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26; or
- (2) for the construction or equipping of a capital improvement that is used for a professional sporting event or convention, including the financing or refinancing of a capital improvement or the payment of lease payments for a capital improvement.

SECTION 4. IC 6-9-12-5, AS AMENDED BY P.L.214-2005, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Subject to subsection (b), the county food and beverage tax imposed on a food or beverage transaction described in section 3 of this chapter equals one percent (1%) of the gross retail income received by the retail merchant from the transaction. The tax authorized under this subsection expires January 1, 2041.

(b) On or before June 30, 2005, the city-county council of a county may, by a majority vote of the members elected to the city-county council, adopt an ordinance that increases the tax imposed under this chapter by an additional rate of one percent (1%) to a total rate of two percent (2%). The ordinance must specify that the increase in the tax authorized under this subsection expires on:

- (1) January 1, 2041;
- (2) January 1, 2010, if on that date there are no obligations owed by the capital improvement board of managers to the authority created by IC 5-1-17 or to any state agency under IC 5-1-17-26; or
- (3) October 1, 2005, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under a lease or a sublease of an existing capital improvement entered into under IC 5-1-17, unless waived by the budget director.

If a city-county council adopts an ordinance under this subsection, it shall immediately send a certified copy of the ordinance to the

1 commissioner of the department of state revenue, and the increase in  
 2 the tax imposed under this chapter applies to transactions that occur  
 3 after June 30, 2005.

4 **(c) On or before June 30, 2009, the city-county council of a**  
 5 **county may, by a majority vote of the members elected to the**  
 6 **city-county council, adopt an ordinance that increases the tax**  
 7 **imposed under this chapter by an additional rate of twenty-five**  
 8 **hundredths percent (0.25%) to a total rate of two and twenty-five**  
 9 **hundredths percent (2.25%). The ordinance must specify that the**  
 10 **increase in the tax authorized under this subsection expires on**  
 11 **January 1, 2041. If a city-county council adopts an ordinance**  
 12 **under this subsection, it shall immediately send a certified copy of**  
 13 **the ordinance to the commissioner of the department of state**  
 14 **revenue, and the increase in the tax imposed under this chapter**  
 15 **applies to transactions that occur after June 30, 2009.**

16 ~~(c)~~ **(d)** For purposes of this chapter, the gross retail income received  
 17 by the retail merchant from a transaction that is subject to the tax  
 18 imposed by this chapter does not include the amount of tax imposed on  
 19 the transaction under IC 6-2.5.

20 SECTION 5. IC 6-9-12-8, AS AMENDED BY P.L.214-2005,  
 21 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 UPON PASSAGE]: Sec. 8. **(a)** The amounts received from the county  
 23 food and beverage tax shall be paid monthly by the treasurer of the  
 24 state to the treasurer of the capital improvement board of managers of  
 25 the county or its designee upon warrants issued by the auditor of state.

26 **(b)** So long as there are any current or future obligations owed by  
 27 the capital improvement board of managers to the Indiana stadium and  
 28 convention building authority created by IC 5-1-17 or any state agency  
 29 pursuant to a lease or other agreement entered into between the capital  
 30 improvement board of managers and the Indiana stadium and  
 31 convention building authority or any state agency under IC 5-1-17-26,  
 32 the capital improvement board of managers or its designee shall deposit  
 33 the revenues received from that portion of the county food and  
 34 beverage tax imposed under:

35 (1) section 5(a) of this chapter for revenue received after  
 36 December 31, 2027; and

37 (2) section 5(b) of this chapter;

38 in a special fund, which may be used only for the payment of the

1 obligations described in this section.

2 **(c) The amount collected from an increase adopted under**  
 3 **section 5(c) of this chapter shall be transferred to the capital**  
 4 **improvement board of managers established by IC 36-10-9-3 or its**  
 5 **designee. The capital improvement board or its designee shall**  
 6 **deposit the revenue received under this subsection in a special**  
 7 **fund, which may be used only for paying usual and customary**  
 8 **operating expenses that have a positive economic impact with**  
 9 **respect to the capital improvements that are operated by the**  
 10 **capital improvement board. The special fund may not be used for**  
 11 **the payment of any current or future obligations owed by the**  
 12 **board:**

13 **(1) to the Indiana stadium and convention building authority**  
 14 **created by IC 5-1-17 or any state agency under a lease or**  
 15 **another agreement entered into between the capital**  
 16 **improvement board and the Indiana stadium and convention**  
 17 **building authority or any state agency under IC 5-1-17-26; or**  
 18 **(2) for the construction or equipping of a capital improvement**  
 19 **that is used for a professional sporting event or convention,**  
 20 **including the financing or refinancing of a capital**  
 21 **improvement or the payment of lease payments for a capital**  
 22 **improvement.**

23 SECTION 6. IC 6-9-13-2, AS AMENDED BY P.L.214-2005,  
 24 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 UPON PASSAGE]: Sec. 2. (a) Except as provided in subsection (b),  
 26 the county admissions tax equals five percent (5%) of the price for  
 27 admission to any event described in section 1 of this chapter.

28 (b) On or before June 30, 2005, the city-county council may, by  
 29 ordinance adopted by a majority of the members elected to the  
 30 city-county council, increase the county admissions tax from five  
 31 percent (5%) to six percent (6%) of the price for admission to any event  
 32 described in section 1 of this chapter.

33 **(c) On or before June 30, 2009, the city-county council may, by**  
 34 **ordinance adopted by a majority of the members elected to the**  
 35 **city-county council, increase the county admissions tax from six**  
 36 **percent (6%) to ten percent (10%) of the price for admission to**  
 37 **any event described in section 1 of this chapter.**

38 ~~(c)~~ **(d) The amount collected from that portion of the county**

1 admissions tax imposed under:  
 2 (1) subsection (a) and collected after December 31, 2027; and  
 3 (2) subsection (b);  
 4 shall be distributed to the capital improvement board of managers or its  
 5 designee. So long as there are any current or future obligations owed  
 6 by the capital improvement board of managers to the Indiana stadium  
 7 and convention building authority created by IC 5-1-17 or any state  
 8 agency pursuant to a lease or other agreement entered into between the  
 9 capital improvement board of managers and the Indiana stadium and  
 10 convention building authority or any state agency under IC 5-1-17-26,  
 11 the capital improvement board of managers or its designee shall deposit  
 12 the revenues received from that portion of the county admissions tax  
 13 imposed under subsection (b) in a special fund, which may be used  
 14 only for the payment of the obligations described in this subsection.

15 **(e) The amount collected from an increase adopted under**  
 16 **subsection (c) shall be transferred to the capital improvement**  
 17 **board of managers established by IC 36-10-9-3 or its designee. The**  
 18 **capital improvement board or its designee shall deposit the revenue**  
 19 **received under this subsection in a special fund, which may be used**  
 20 **only for paying usual and customary operating expenses that have**  
 21 **a positive economic impact with respect to the capital**  
 22 **improvements that are operated by the capital improvement**  
 23 **board. The special fund may not be used for the payment of any**  
 24 **current or future obligations owed by the board:**

25 (1) to the Indiana stadium and convention building authority  
 26 created by IC 5-1-17 or any state agency under a lease or  
 27 another agreement entered into between the capital  
 28 improvement board and the Indiana stadium and convention  
 29 building authority or any state agency under IC 5-1-17-26; or  
 30 (2) for the construction or equipping of a capital improvement  
 31 that is used for a professional sporting event or convention,  
 32 including the financing or refinancing of a capital  
 33 improvement or the payment of lease payments for a capital  
 34 improvement."

35 Page 8, between lines 40 and 41, begin a new paragraph and insert:  
 36 "SECTION 15. IC 6-9-27-9.5, AS AMENDED BY P.L.184-2006,  
 37 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JANUARY 1, 2010]: Sec. 9.5. (a) A city shall use money in the fund

established under section 8.5 of this chapter for only the following:

- (1) Renovating the city hall.
- (2) Constructing new police or fire stations, or both.
- (3) Improving the city's sanitary sewers or wastewater treatment facilities, or both.
- (4) Improving the city's storm water drainage systems.
- (5) Other projects involving the city's water system **or sanitary sewer system** or protecting the city's well fields, as determined by the city fiscal body.

**(6) Improvements or projects involving the city's parks.**

~~Money in the fund may not be used for the operating costs of a project. In addition, the city may not initiate a project under this chapter after December 31, 2015.~~

(b) The fiscal body of the city may pledge money in the fund to pay bonds issued, loans obtained, and lease payments or other obligations incurred by or on behalf of the city or a special taxing district in the city to provide the projects described in subsection (a).

(c) Subsection (b) applies only to bonds, loans, lease payments, or obligations that are issued, obtained, or incurred after the date on which the tax is imposed under section 3 of this chapter.

(d) A pledge under subsection (b) is enforceable under IC 5-1-14-4."

Page 9, line 27, delete "Any" and insert **"Fifty percent (50%) of the"**.

Page 9, line 27, after "money" insert **"that is"**.

Page 9, line 28, delete "June 30, 2009, that" insert **"December 31, 2009, and"**.

Page 10, line 2, after "IC 36-10-8-12." insert **"Excess revenue transferred under this subsection to the capital improvement board of managers may be used only for a project initiated after December 31, 2008, and may not be used, or transferred to a fund that allows the money to be used, to pay operational expenses for any facilities of the municipality."**

Page 10, line 26, delete "December" and insert **"March"**.

Page 10, between lines 29 and 30, begin a new paragraph and insert:  
SECTION 19. IC 6-9-41 IS ADDED TO THE INDIANA CODE AS  
A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON  
PASSAGE]:



**Chapter 41. Monroe County Food and Beverage Tax**

**Sec. 1. This chapter applies to Monroe County.**

**Sec. 2. Except as provided in sections 3, 4, and 9(b) of this chapter, the definitions in IC 6-9-12-1 and IC 36-1-2 apply throughout this chapter.**

**Sec. 3. As used in this chapter, "city" means the city of Bloomington.**

**Sec. 4. As used in this chapter, "county" means Monroe County.**

**Sec. 5. (a) The fiscal body of the county may adopt an ordinance to impose an excise tax, known as the county food and beverage tax, on those transactions described in section 6 of this chapter. The effective date of an ordinance adopted under this subsection must be after December 31, 2009.**

**(b) If the fiscal body adopts an ordinance under subsection (a), the fiscal body shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.**

**(c) If the fiscal body adopts an ordinance under subsection (a), the county food and beverage tax applies to transactions that occur after the last day of the month that succeeds the month in which the ordinance is adopted.**

**Sec. 6. (a) Except as provided in subsection (c), a tax imposed under section 5 of this chapter applies to any transaction in which food or beverage is furnished, prepared, or served:**

- (1) for consumption at a location, or on equipment, provided by a retail merchant;**
- (2) in the county in which the tax is imposed; and**
- (3) by a retail merchant for consideration.**

**(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:**

- (1) served by a retail merchant off the merchant's premises;**
- (2) food sold in a heated state or heated by a retail merchant;**
- (3) two (2) or more food ingredients mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne**

1 illnesses); or

2 (4) food sold with eating utensils provided by a retail  
3 merchant, including plates, knives, forks, spoons, glasses,  
4 cups, napkins, or straws (for purposes of this subdivision, a  
5 plate does not include a container or packaging used to  
6 transport the food).

7 (c) The county food and beverage tax does not apply to the  
8 furnishing, preparing, or serving of any food or beverage in a  
9 transaction that is exempt, or to the extent exempt, from the state  
10 gross retail tax imposed by IC 6-2.5.

11 Sec. 7. The county food and beverage tax imposed on a food or  
12 beverage transaction described in section 6 of this chapter equals  
13 one percent (1%) of the gross retail income received by the  
14 merchant from the transaction. For purposes of this chapter, the  
15 gross retail income received by the retail merchant from the  
16 transaction does not include the amount of tax imposed on the  
17 transaction under IC 6-2.5.

18 Sec. 8. If an ordinance is not adopted under section 9 of this  
19 chapter, the tax that may be imposed under section 5 of this  
20 chapter shall be imposed, paid, and collected in the same manner  
21 that the state gross retail tax is imposed, paid, and collected under  
22 IC 6-2.5. However, the return to be filed for the payment of the tax  
23 under this chapter may be made separately or may be combined  
24 with the return filed for the payment of the state gross retail tax,  
25 as prescribed by the department of state revenue.

26 Sec. 9. (a) The county fiscal body may adopt an ordinance to  
27 require that the tax imposed under section 5 of this chapter be  
28 reported on forms approved by the county treasurer and that the  
29 tax be paid monthly to the county treasurer. If an ordinance is  
30 adopted under this subsection, the tax shall be paid to the county  
31 treasurer not more than twenty (20) days after the end of the  
32 month in which the tax is collected. If an ordinance is not adopted  
33 under this subsection, the tax shall be imposed, paid, and collected  
34 in exactly the same manner as the state gross retail tax is imposed,  
35 paid, and collected under IC 6-2.5.

36 (b) If an ordinance is adopted under this section, all of the  
37 provisions of IC 6-2.5 relating to rights, duties, liabilities,  
38 procedures, penalties, definitions, exemptions, and administration

1 apply to the imposition and administration of the tax imposed  
 2 under section 5 of this chapter, except to the extent those  
 3 provisions are in conflict or inconsistent with the specific  
 4 provisions of this chapter or the requirements of the county  
 5 treasurer.

6 (c) Specifically and not in limitation of this subsection, the terms  
 7 "person" and "gross income" have the same meaning in this  
 8 section as set forth in IC 6-2.5, except that "person" does not  
 9 include state supported educational institutions. If the tax is paid  
 10 to the department of state revenue, the returns to be filed for the  
 11 payment of the tax under this section may be either a separate  
 12 return or may be combined with the return filed for the payment  
 13 of the state gross retail tax as the department of state revenue may  
 14 by rule determine.

15 Sec. 10. If an ordinance is not adopted under section 9 of this  
 16 chapter, the amounts received from the county food and beverage  
 17 tax imposed under section 5 of this chapter shall be paid monthly  
 18 by the treasurer of state to the county treasurer upon warrants  
 19 issued by the auditor of state.

20 Sec. 11. (a) If an ordinance is adopted under section 5 of this  
 21 chapter, the county treasurer shall establish a food and beverage  
 22 tax receipts fund.

23 (b) The county treasurer shall deposit in the fund county food  
 24 and beverage tax revenue that the county treasurer receives.

25 (c) Any money earned from the investment of money in the fund  
 26 becomes part of the fund.

27 (d) Money in the fund at the end of the county fiscal year does  
 28 not revert to the county general fund.

29 Sec. 12. (a) If an ordinance is adopted under section 5 of this  
 30 chapter, the fiscal officer of the city shall establish a food and  
 31 beverage tax receipts fund.

32 (b) The fiscal officer shall deposit in the fund county food and  
 33 beverage tax revenue that the fiscal officer receives.

34 (c) Any money earned from the investment of money in the fund  
 35 becomes part of the fund.

36 (d) Money in the fund at the end of the city fiscal year does not  
 37 revert to the city general fund.

38 Sec. 13. (a) Each month, the county auditor shall distribute the

1 county food and beverage tax revenue received by the county  
 2 treasurer between the city and the county according to the location  
 3 where the county food and beverage tax was collected. If the  
 4 county food and beverage tax was collected in the city, the city  
 5 must receive the revenue. If the county food and beverage tax was  
 6 collected in the part of the county that is outside the city, the  
 7 county must receive the revenue.

8 (b) Distribution of county food and beverage tax revenue to the  
 9 city must be on warrants issued by the county auditor.

10 Sec. 14. The county's share of county food and beverage tax  
 11 revenue deposited in the county food and beverage tax receipts  
 12 fund may be used only to finance, refinance, construct, operate, or  
 13 maintain a convention center, a conference center, or related  
 14 tourism or economic development projects.

15 Sec. 15. Money deposited in the city food and beverage tax  
 16 receipts fund may be used only to finance, refinance, construct,  
 17 operate, or maintain a convention center, a conference center, or  
 18 related tourism or economic development projects.

19 Sec. 16. (a) In order to coordinate and assist efforts of the  
 20 county and city fiscal bodies regarding the utilization of food and  
 21 beverage tax receipts, an advisory commission shall be established  
 22 and composed of the following individuals:

23 (1) Three (3) members who are owners of retail facilities that  
 24 sell food or beverages subject to the county food and beverage  
 25 tax imposed under this chapter appointed by the city and  
 26 county executive.

27 (2) The president of the county executive.

28 (3) A member of the county fiscal body appointed by the  
 29 members of the county fiscal body.

30 (4) The city executive.

31 (5) A member of the city legislative body appointed by the  
 32 members of the city legislative body.

33 (b) The county and city legislative bodies must request the  
 34 advisory commission's recommendations concerning the  
 35 expenditure of any food and beverage tax funds collected under  
 36 this chapter. The county or city legislative body may not adopt any  
 37 ordinance or resolution requiring the expenditure of food and  
 38 beverage tax collected under this chapter without the approval, in

1 writing, of a majority of the members of the advisory commission.

2 SECTION 20. IC 6-9-42 IS ADDED TO THE INDIANA CODE AS  
3 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
4 1, 2009]:

5 **Chapter 42. Morgan County Innkeeper's Tax**

6 **Sec. 1. This chapter applies to Morgan County.**

7 **Sec. 2. (a) The county council may impose a tax on every person**  
8 **engaged in the business of renting or furnishing, for periods of less**  
9 **than thirty (30) days, any room or rooms, lodgings, or**  
10 **accommodations in any:**

11 (1) hotel;

12 (2) motel;

13 (3) boat motel;

14 (4) inn;

15 (5) college or university memorial union;

16 (6) college or university residence hall or dormitory; or

17 (7) tourist cabin;

18 located in the county.

19 (b) The tax does not apply to gross income received in a  
20 transaction in which a person rents a room, lodging, or  
21 accommodations for a period of thirty (30) days or more.

22 (c) The tax may not exceed the rate of five percent (5%) on the  
23 gross retail income derived from lodging income only and is in  
24 addition to the state gross retail tax imposed under IC 6-2.5.

25 **Sec. 3. The county council may adopt an ordinance to require**  
26 **that the tax be reported on forms approved by the county treasurer**  
27 **and that the tax shall be paid monthly to the county treasurer. If an**  
28 **ordinance is adopted under this section, the tax shall be paid to the**  
29 **county treasurer not more than twenty (20) days after the end of**  
30 **the month the tax is collected. If an ordinance is not adopted under**  
31 **this section, the tax shall be imposed, paid, and collected in exactly**  
32 **the same manner as the state gross retail tax is imposed, paid, and**  
33 **collected under IC 6-2.5.**

34 **Sec. 4. (a) All of the provisions of IC 6-2.5 relating to rights,**  
35 **duties, liabilities, procedures, penalties, definitions, exemptions,**  
36 **and administration are applicable to the imposition and**  
37 **administration of the tax imposed under this section except to the**  
38 **extent those provisions are in conflict or inconsistent with the**

specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(b) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

Sec. 5. (a) The county treasurer shall establish a parks and recreation fund. The county treasurer shall deposit in this fund all amounts the county treasurer receives under this chapter.

(b) Money in a parks and recreation fund may be expended to:

(1) acquire land for parks and recreational purposes; and

(2) provide funding for parks and recreation:

(A) facilities;

(B) programs;

(C) services; and

(D) matching grants.

SECTION 21. IC 7.1-4-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax, referred to as the beer excise tax, at the rate of ~~eleven and one-half~~ **twenty-three** cents (~~\$.115~~) (**\$0.23**) a gallon is imposed upon the sale of beer or flavored malt beverage within Indiana.

SECTION 22. IC 7.1-4-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. ~~Rate of Tax:~~ An excise tax at the rate of ~~two five~~ dollars and ~~sixty-eight~~ **thirty-six** cents (~~\$2.68~~) (**\$5.36**) a gallon is imposed upon the sale, gift, or the withdrawal for sale or gift, of liquor and wine that contains twenty-one percent (21%), or more, of absolute alcohol reckoned by volume.

SECTION 23. IC 7.1-4-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax at the rate of ~~forty-seven~~ **ninety-four** cents (~~\$0.47~~) (**\$0.94**) a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of wine, except hard cider, within this state.

SECTION 24. IC 7.1-4-4.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax at the

rate of ~~eleven and one-half~~ **twenty-three** cents (~~\$0.115~~) (**\$0.23**) a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of hard cider within Indiana.

SECTION 25. IC 7.1-4-5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. ~~Rate of Tax.~~ An excise tax at the rate of ~~five ten~~ cents (~~5¢~~) (**\$0.10**) a gallon, or fraction of a gallon, is imposed upon the sale, gift, exchange, or barter of liquid malt or wort.

SECTION 26. IC 7.1-4-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. The department shall deposit:

- (1) four cents (\$0.04) of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;
- (2) one dollar (\$1) of the liquor excise tax rate collected on each gallon of liquor;
- (3) twenty cents (\$0.20) of the wine excise tax rate collected on each gallon of wine;
- (4) ~~the entire amount~~ **five cents (\$0.05)** of the malt excise tax rate collected ~~and on each gallon of liquid malt or wort; and~~
- (5) ~~the entire amount~~ **eleven and one-half cents (\$0.115)** of the hard cider excise tax rate collected **on each gallon of hard cider;**

daily with the treasurer of state and not later than the fifth day of the following month shall cover them into the general fund of the state for distribution as provided in this chapter.

SECTION 27. IC 7.1-4-14 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]:

#### **Chapter 14. Local Economic Development Fund**

**Sec. 1. (a) The local economic development fund is established to provide distributions to cities and towns throughout Indiana. The fund shall be administered by the department of local government finance.**

**(b) The expenses of administering the fund shall be paid from money in the fund.**

**(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.**

**(d) The department shall deposit daily with the treasurer of**

1 state the following amounts:

2 (1) Eleven and one-half cents (\$0.115) of the beer excise tax  
3 rate collected on each gallon of beer or flavored malt  
4 beverage.

5 (2) Two dollars and sixty-eight cents (\$2.68) of the liquor  
6 excise tax rate collected on each gallon of liquor.

7 (3) Forty-seven cents (\$0.47) of the wine excise tax rate  
8 collected on each gallon of wine.

9 (4) Five cents (\$0.05) of the malt excise tax rate collected and  
10 on each gallon of liquid malt or wort.

11 (5) Eleven and one-half cents (\$0.115) of the hard cider excise  
12 tax rate collected on each gallon of hard cider.

13 Not later than the fifth day of the following month, the treasurer  
14 of state shall transfer the deposits to the local economic  
15 development fund established by this chapter.

16 Sec. 2. (a) The treasurer of state shall distribute the amount  
17 deposited in the fund to the cities and towns throughout Indiana  
18 based on population. Money received by a city or town may be  
19 used only for economic development, including job creation or  
20 retention, infrastructure needs, or employment related training in  
21 the city or town.

22 (b) For a:

23 (1) consolidated city, all the money received by the city shall  
24 be transferred to the capital improvement board of managers  
25 in the county; and

26 (2) city having a population of more than one hundred fifty  
27 thousand (150,000) but less than five hundred thousand  
28 (500,000), fifty percent (50%) of money received by the city  
29 shall be transferred to the joint county-city capital  
30 improvement board of managers in the county.

31 (c) One-half (1/2) of the distribution shall be made on or before  
32 June 1 and the remaining one-half (1/2) shall be distributed on or  
33 before December 1 each year.

34 SECTION 28. IC 36-7-31-6 IS AMENDED TO READ AS  
35 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. As used in this  
36 chapter, "covered taxes" means the following:

37 (1) With respect to the professional sports development area  
38 as it existed on December 31, 2008:



- 1           ~~(1)~~ **(A)** The state gross retail tax imposed under IC 6-2.5-2-1  
 2           or use tax imposed under IC 6-2.5-3-2.  
 3           ~~(2)~~ **(B)** An adjusted gross income tax imposed under  
 4           IC 6-3-2-1 on an individual.  
 5           ~~(3)~~ **(C)** A county option income tax imposed under IC 6-3.5-6.  
 6           ~~(4)~~ **(D)** A food and beverage tax imposed under IC 6-9.  
 7           **(2) With respect to an addition to the professional sports**  
 8           **development area after December 31, 2008, the state gross**  
 9           **retail tax imposed under IC 6-2.5-2-1 or use tax imposed**  
 10           **under IC 6-2.5-3-2.**

11           SECTION 29. IC 36-7-31-10, AS AMENDED BY P.L.214-2005,  
 12           SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13           JULY 1, 2009]: Sec. 10. A commission may establish as part of a  
 14           professional sports development area any facility **or complex of**  
 15           **facilities:**

- 16           (1) that is used in the training of a team engaged in professional  
 17           sporting events; ~~or~~  
 18           (2) that is:  
 19           (A) financed in whole or in part by:  
 20           (i) notes or bonds issued by a political subdivision or issued  
 21           under IC 36-10-9 or IC 36-10-9.1; or  
 22           (ii) a lease or other agreement under IC 5-1-17; and  
 23           (B) used to hold a professional sporting event; **or**  
 24           **(3) that:**  
 25           **(A) consists of a hotel, motel, or a multibrand complex of**  
 26           **hotels or motels where accommodations are regularly**  
 27           **furnished for consideration to the general public for**  
 28           **periods of less than thirty (30) days;**  
 29           **(B) is located within five-tenths (0.5) of a mile from the**  
 30           **Indiana Convention Center as measured on an entrance to**  
 31           **entrance basis;**  
 32           **(C) contains at least one thousand (1,000) rooms placed in**  
 33           **service after December 31, 2008; and**  
 34           **(D) provides access to the Indiana Convention Center by**  
 35           **a covered structure.**

36           The tax area may include a facility **or complex of facilities** described  
 37           in this section and any parcel of land on which the facility **or complex**  
 38           **of facilities** is located. An area may contain noncontiguous tracts of

1 land within the county.

2 SECTION 30. IC 36-7-31-11, AS AMENDED BY P.L.214-2005,  
3 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2009]: Sec. 11. (a) A tax area must be initially established  
5 before July 1, 1999, according to the procedures set forth for the  
6 establishment of an economic development area under IC 36-7-15.1.  
7 A tax area may be changed (including to the exclusion or inclusion of  
8 a facility described in this chapter) or the terms governing the tax area  
9 may be revised in the same manner as the establishment of the initial  
10 tax area. However, **a tax area may be changed as follows:**

11 (1) After May 14, 2005, ~~(1)~~ a tax area may be changed ~~only~~ to  
12 include the site or future site of a facility that is or will be the  
13 subject of a lease or other agreement entered into between the  
14 capital improvement board and the Indiana stadium and  
15 convention building authority or any state agency under  
16 IC 5-1-17-26. ~~and~~

17 **(2) After June 30, 2009, a tax area may be changed to include**  
18 **the site or future site of a facility or complex of facilities**  
19 **described in section 10(3) of this chapter.**

20 ~~(2)~~ **(3)** The terms governing a tax area may be revised only with  
21 respect to a facility **or complex of facilities** described in  
22 subdivision (1) **or (2).**

23 (b) In establishing or changing the tax area or revising the terms  
24 governing the tax area, the commission must ~~make~~ **do** the following:  
25 ~~findings:~~

26 **(1) With respect to a tax area change described in subsection**  
27 **(a)(1), the commission must make the following findings**  
28 **instead of the findings required for the establishment of economic**  
29 **development areas:**

30 ~~(1)~~ **(A)** That a project to be undertaken or that has been  
31 undertaken in the tax area is for a facility at which a  
32 professional sporting event or a convention or similar event  
33 will be held.

34 ~~(2)~~ **(B)** That the project to be undertaken or that has been  
35 undertaken in the tax area will benefit the public health and  
36 welfare and will be of public utility and benefit.

37 ~~(3)~~ **(C)** That the project to be undertaken or that has been  
38 undertaken in the tax area will protect or increase state and

1 local tax bases and tax revenues.

2 **(2) With respect to a tax area change described in subsection**  
 3 **(a)(2), the commission must make the following findings**  
 4 **instead of the findings required for the establishment of an**  
 5 **economic development area:**

6 **(A) That the facility or complex of facilities in the tax area**  
 7 **provides convenient accommodations for professional**  
 8 **sporting events, conventions, or similar events held in the**  
 9 **capital improvements that are operated by the capital**  
 10 **improvement board.**

11 **(B) That the facility or complex of facilities in the tax area**  
 12 **provides the opportunity for the capital improvement**  
 13 **board to hold events having a significant positive economic**  
 14 **impact.**

15 **(C) That the facility or complex of facilities in the tax area**  
 16 **protects or increases state and local tax bases and tax**  
 17 **revenues.**

18 (c) The tax area established by the commission under this chapter  
 19 is a special taxing district authorized by the general assembly to enable  
 20 the county to provide special benefits to taxpayers in the tax area by  
 21 promoting economic development that is of public use and benefit.

22 SECTION 31. IC 36-7-31-13 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. (a) The budget  
 24 agency must approve the resolution before covered taxes may be  
 25 allocated under section 14 **or 14.2 of this chapter.**

26 (b) When considering a resolution **with respect to a tax area**  
 27 **change described in section 11(a)(1) of this chapter,** the budget  
 28 committee and the budget agency must make the following findings:

29 (1) The cost of the facility and facility site specified under the  
 30 resolution exceeds one hundred thousand dollars (\$100,000).

31 (2) The project specified in the resolution is economically sound  
 32 and will benefit the people of Indiana by protecting or increasing  
 33 state and local tax bases and tax revenues for at least the duration  
 34 of the tax area established under this chapter.

35 (3) The political subdivisions ~~effected~~ **affected** by the project  
 36 specified in the resolution have committed significant resources  
 37 towards completion of the improvement.

38 **(c) When considering a resolution with respect to a tax area**

change described in section 11(a)(2) of this chapter, the budget committee and the budget agency must make the following findings:

(1) The facility or complex of facilities described in section 10(3) of this chapter will provide accommodations that are located in convenient proximity to capital improvements that are operated by the capital improvement board.

(2) The facility or complex of facilities specified in the resolution will benefit the people of Indiana by providing the opportunity for the capital improvement board to hold events having a significant positive economic impact.

(3) The facility or complex of facilities specified in the resolution will protect or increase state and local tax bases and tax revenues.

~~(c)~~ (d) Revenues from the tax area may not be allocated until the budget agency approves the resolution.

SECTION 32. IC 36-7-31-14, AS AMENDED BY P.L.214-2005, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. (a) **This section does not apply to that part of the tax area in which a facility or complex of facilities described in section 11(a)(2) of this chapter is located. A reference to "tax area" in this section does not include the part of the tax area in which a facility or complex of facilities described in section 11(a)(2) of this chapter is located.**

~~(a)~~ (b) A tax area must be established by resolution. A resolution establishing a tax area must provide for the allocation of covered taxes attributable to a taxable event or covered taxes earned in the tax area to the professional sports development area fund established for the county. The allocation provision must apply to the **entire part of the tax area covered by this section**. The resolution must provide that the tax area terminates not later than December 31, 2027.

~~(b)~~ (c) All of the salary, wages, bonuses, and other compensation that are:

(1) paid during a taxable year to a professional athlete for professional athletic services;

(2) taxable in Indiana; and

(3) earned in the tax area;

shall be allocated to the tax area if the professional athlete is a member

of a team that plays the majority of the professional athletic events that the team plays in Indiana in the tax area.

~~(c)~~ **(d)** Except as provided by section 14.1 of this chapter, the total amount of state revenue captured by the tax area may not exceed five million dollars (\$5,000,000) per year for twenty (20) consecutive years.

~~(d)~~ **(e)** The resolution establishing the tax area must designate the facility and the facility site for which the tax area is established and covered taxes will be used.

~~(e)~~ **(f)** The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to a tax area.

SECTION 33. IC 36-7-31-14.1, AS AMENDED BY P.L.120-2006, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14.1. (a) The budget director appointed under IC 4-12-1-3 may determine that, commencing July 1, 2007, there may be captured in the tax area up to eleven million dollars (\$11,000,000) per year in addition to the up to five million dollars (\$5,000,000) of state revenue to be captured by the tax area under section 14 of this chapter **for the professional sports development area fund and in addition to the state revenue to be captured by the part of the tax area covered by section 14.2 of this chapter for the sports and convention facilities operating fund**, for up to thirty-four (34) consecutive years. The budget director's determination must specify that the termination date of the tax area for purposes of the collection of the additional eleven million dollars (\$11,000,000) per year **for the professional sports development area fund** is extended to not later than:

(1) January 1, 2041; or

(2) January 1, 2010, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under IC 5-1-17-26.

Following the budget director's determination, and commencing July 1, 2007, the maximum total amount of revenue captured by the tax area for years ending before January 1, 2041, ~~shall be~~ **is** sixteen million dollars (\$16,000,000) per year **for the professional sports development area fund**.

(b) The additional revenue captured pursuant to a determination under subsection (a) shall be distributed to the capital improvement

board or its designee. So long as there are any current or future obligations owed by the capital improvement board to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency under a lease or another agreement entered into between the capital improvement board and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the capital improvement board or its designee shall deposit the additional revenue received under this subsection in a special fund, which may be used only for the payment of the obligations described in this subsection.

(c) Notwithstanding the budget director's determination under subsection (a), after January 1, 2010, the capture of the additional eleven million dollars (\$11,000,000) per year described in subsection (a) terminates on January 1 of the year following the first year in which no obligations of the capital improvement board described in subsection (b) remain outstanding.

SECTION 34. IC 36-7-31-14.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 14.2. (a) This section applies to the part of the tax area in which a facility or complex of facilities described in section 11(a)(2) of this chapter is located. A reference to "tax area addition" in this section includes only the part of the tax area in which a facility or complex of facilities described in section 11(a)(2) of this chapter is located.**

**(b) A tax area change described in section 11(a)(2) of this chapter must be established by resolution. A resolution changing the tax area must provide for the allocation of:**

**(1) covered taxes attributable to a taxable event in the tax area addition; or**

**(2) covered taxes earned in the tax area addition; to the sports and convention facilities operating fund established by section 16(b) of this chapter. However, to the extent a covered tax has been pledged before January 1, 2009, and allocated under IC 36-10-9-11 to the capital improvement bond fund, that amount shall not be allocated to the sports and convention facilities operating fund. The allocation provision must apply only to the tax area addition. The resolution must provide that the tax area addition terminates not later than December 31, 2040.**

**(c) The revenue captured for the sports and convention facilities**

operating fund shall be distributed to the capital improvement board or its designee. The capital improvement board or its designee shall deposit the revenue received under this section in a special fund, which may be used only for paying usual and customary operating expenses that have a positive economic impact with respect to the capital improvements that are operated by the capital improvement board. The special fund may not be used for the payment of any current or future obligations owed by the board:

(1) to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency under a lease or another agreement entered into between the capital improvement board and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26; or  
(2) for the construction or equipping of a capital improvement that is used for a professional sporting event or convention, including the financing or refinancing of a capital improvement or the payment of lease payments for a capital improvement.

(d) The resolution changing the tax area must designate each facility and each facility site for which the money to be distributed from the sports and convention facilities operating fund will be used.

(e) The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to the tax area addition.

SECTION 35. IC 36-7-31-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. (a) A professional sports development area fund for **the benefit of** the county is established. The fund shall be administered by the department. Money in the fund does not revert to the state general fund at the end of a state fiscal year.

(b) A sports and convention facilities operating fund for the benefit of the county is established. The fund shall be administered by the department. Money in the fund does not revert to the state general fund at the end of a state fiscal year.

SECTION 36. IC 36-7-31-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 17. (a) Covered taxes

1       attributable to a taxing area established under section 14 of this chapter  
2       shall be deposited in the professional sports development area fund  
3       **established by section 16(a) of this chapter** for the county.

4       **(b) Covered taxes attributable to the part of the tax area in**  
5       **which a facility or complex of facilities described in section 11(a)(2)**  
6       **of this chapter is located shall be deposited in the sports and**  
7       **convention facilities operating fund established by section 16(b) of**  
8       **this chapter for the county. However, to the extent a covered tax**  
9       **has been pledged before January 1, 2009, and allocated under**  
10       **IC 36-10-9-11 to the capital improvement bond fund, that amount**  
11       **shall not be allocated to the sports and convention facilities**  
12       **operating fund.**

13       SECTION 37. IC 36-7-31-18 IS AMENDED TO READ AS  
14       FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 18. On or before the  
15       twentieth day of each month, all amounts held in the professional  
16       sports development area fund **and in the sports and convention**  
17       **facilities operating fund** for the county shall be distributed to the  
18       capital improvement board.

19       SECTION 38. IC 36-7-31-20 IS AMENDED TO READ AS  
20       FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 20. All distributions  
21       from the professional sports development area fund **or the sports and**  
22       **convention facilities operating fund** for the county shall be made by  
23       warrants issued by the auditor of state to the treasurer of state ordering  
24       those payments to the capital improvement board.

25       SECTION 39. IC 36-7-31-21, AS AMENDED BY P.L.214-2005,  
26       SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27       JULY 1, 2009]: Sec. 21. **(a)** Except as provided in section 14.1 of this  
28       chapter, the capital improvement board may use money distributed  
29       from the **professional sports development area fund established by**  
30       **section 16(a) of this chapter** only to construct and equip a capital  
31       improvement that is used for a professional sporting event, including  
32       the financing or refinancing of a capital improvement or the payment  
33       of lease payments for a capital improvement.

34       **(b) Except as provided in section 14.2 of this chapter, the capital**  
35       **improvement board:**

36               **(1) may use money distributed from the sports and convention**  
37               **facilities operating fund established by section 16(b) of this**  
38               **chapter only to pay usual and customary operating expenses**



1       **that have a positive economic impact with respect to capital**  
 2       **improvements operated by the capital improvement board;**  
 3       **and**

4       **(2) may not use money distributed from the sports and**  
 5       **convention facilities operating fund to construct or equip a**  
 6       **capital improvement that is used for a professional sporting**  
 7       **event or convention, including the financing or refinancing of**  
 8       **a capital improvement or the payment of lease payments for**  
 9       **a capital improvement.**

10       SECTION 40. IC 36-7-31-22 IS AMENDED TO READ AS  
 11       FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 22. The capital  
 12       improvement board shall repay to the professional sports development  
 13       area fund **or the sports and convention facilities operating fund** any  
 14       amount that is distributed to the capital improvement board and used  
 15       for:

16       (1) a purpose that is not described in section 21 of this chapter; or  
 17       (2) a facility or facility site other than the facility and facility site  
 18       to which covered taxes are designated under the resolution  
 19       described in section 14 **or 14.2** of this chapter.

20       The department shall distribute the covered taxes repaid to the  
 21       professional sports development area fund **or the sports and**  
 22       **convention facilities operating fund** under this section  
 23       proportionately to the funds and the political subdivisions that would  
 24       have received the covered taxes if the covered taxes had not been  
 25       allocated to the tax area under this chapter.

26       SECTION 41. IC 36-9-12-2 IS AMENDED TO READ AS  
 27       FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. A municipality may:

28       (1) regulate the parking or standing of vehicles upon or off any  
 29       public way in the municipality; and  
 30       (2) provide for the collection of license fees from a person  
 31       parking or standing a vehicle upon or off any public way in the  
 32       municipality;

33       by the use of parking meters. Regulations and fees under this section  
 34       must be established by ordinance. **Disbursements of revenue from**  
 35       **fees that are received by the municipality must be authorized by**  
 36       **ordinance.**

37       SECTION 42. IC 36-9-12-4 IS AMENDED TO READ AS  
 38       FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) **If a municipality**

1 **has not adopted an ordinance for the deposit and disbursement of**  
 2 **license fees from parking meters,** a municipality must provide, by  
 3 ordinance, that:

4 (1) all license fees collected from parking meters shall be  
 5 deposited with the municipal fiscal officer;

6 (2) the fees shall be deposited to the credit of the municipality in  
 7 a special fund; and

8 (3) disbursements from the special fund may be made only on  
 9 orders of the municipal works board, ~~or~~ board of transportation,  
 10 **or other governmental body designated by ordinance,** and only  
 11 for the purposes listed in subsection (b).

12 (b) Disbursements from the special fund may be made only to pay:

13 (1) the purchase price, rental fees, and cost of installation of the  
 14 parking meters;

15 (2) the cost of maintenance, operation, and repair of the parking  
 16 meters;

17 (3) incidental costs and expenses in the operation of the parking  
 18 meters, including the cost of clerks and bookkeeping;

19 (4) the cost of traffic signal devices used in the municipality;

20 (5) the cost of repairing and maintaining any of the public ways,  
 21 curbs, and sidewalks where the parking meters are in use, and all  
 22 public ways connected with them in the municipality;

23 (6) the cost of acquiring, by lease or purchase, suitable land for  
 24 offstreet parking facilities to be operated or leased by the  
 25 municipality;

26 (7) the principal and interest on bonds issued:

27 (A) to acquire parking facilities and devices; **or**

28 **(B) for other public infrastructure and improvements;**

29 (8) the cost of improving and maintaining land for parking  
 30 purposes and purchasing, installing, and maintaining parking  
 31 meters on that land; ~~and~~

32 (9) the cost of providing approved school crossing protective  
 33 facilities, including the costs of purchase, maintenance, operation,  
 34 and repair, and all other incidental costs;

35 **(10) the cost associated with the acquisition, construction,**  
 36 **renovation, operation, and maintenance of public**  
 37 **infrastructure and improvements; and**

38 **(11) other purposes authorized by the municipality, so long as**

1           **the municipality makes appropriate disbursements to make**  
 2           **payments for items set forth in subdivisions (1) through (3).**

3           SECTION 43. IC 36-9-12-5 IS AMENDED TO READ AS  
 4           FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Money deposited  
 5           in the special fund under section 4 of this chapter may be expended  
 6           only upon a specific appropriation made for that purpose by the  
 7           municipal legislative body in the same manner that it appropriates  
 8           other public money.

9           (b) The municipal works board or board of transportation shall  
 10          prepare an itemized estimate of the money **that may be** necessary for  
 11          the operation of parking meters for the ensuing year at the regular time  
 12          of making and filing budget estimates for other departments of the  
 13          municipality. These estimates shall be made and presented to the  
 14          municipal legislative body in the same manner as other department  
 15          estimates.

16          (c) An appropriation under this section is not subject to review by  
 17          the county tax adjustment board or the department of local government  
 18          finance, and the general statutes regarding appropriation of funds do  
 19          not affect this chapter.

20          SECTION 44. IC 36-9-12-8 IS AMENDED TO READ AS  
 21          FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. **(a)** Contracts for  
 22          public improvements under this chapter must be awarded in the manner  
 23          prescribed by IC 36-1-12.

24          **(b) A municipality may consider a parking meter a public**  
 25          **facility for purposes of IC 5-23 and may enter into an agreement**  
 26          **under IC 5-23 to carry out the purposes of this chapter."**

27          Page 14, line 11, delete "December" and insert "**March**".

28          Page 14, after line 15, begin a new paragraph and insert:

29          "SECTION 50. [EFFECTIVE UPON PASSAGE] **A large**  
 30          **percentage of the land in the city of Bloomington and in Monroe**  
 31          **County is not taxable because the land is owned by the state or the**  
 32          **federal government, which puts the city and the county at a**  
 33          **disadvantage in their ability to fund projects. These special**

- 1        **circumstances require legislation particular to the city and county.**
- 2        **SECTION 51. An emergency is declared for this act."**
- 3        Renumber all SECTIONS consecutively.  
(Reference is to HB 1604 as printed February 17, 2009.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 10, Nays 2.

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**Kenley**

**Chairperson**